



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,  
SEE INSTRUCTIONS.

Ovals must be filled in completely. Example: For the year January 1–December 31, 2004 or other taxable year beginning \_\_\_\_\_, 2004, ending \_\_\_\_\_.

**Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2004**

FIRST NAME	M.I.	LAST NAME	1. YOUR SOCIAL SECURITY NUMBER	
SPOUSE'S FIRST NAME	M.I.	LAST NAME	2. SPOUSE'S SOCIAL SECURITY NUMBER	
MAILING ADDRESS		CITY/TOWN/POST OFFICE	STATE	ZIP + 4
ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT)		CITY/TOWN/POST OFFICE	STATE OR FOREIGN COUNTRY	

If name and/or address have changed since 2003, fill in oval: ☐ If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): 1. ☐ 2. ☐Select **only one**: ☐ Nonresident ☐ Part-year resident ☐ Filing as **both** a nonresident and part-year resident (see instructions — **you must enclose Schedule R/NR**)State Election Campaign Fund: (for part-year residents only) ☐ \$1 You ☐ \$1 Spouse, if filing jointly. Total ▶ \$  (This contribution will not change your tax or reduce your refund.)**1 Filing Status: (select one only)** ☐ Single ☐ Married filing joint return ☐ Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.)  
☐ Head of household (both must sign return)**2 Part-Year residents only:** Enter dates as Massachusetts resident \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_Total days as Massachusetts resident  ÷ 365 =  ◀ 2**3 Total Income** from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; 1040NR-EZ, line 7; or U.S. Telefile Tax Record, item I. If married filing separately, see instructions. . . . ▶ 3 **4 Exemptions:** ☐ Fill in if noncustodial parent ☐ Fill in if using whole-dollar method**a.** Personal exemptions. If single or married filing separately, enter **\$3,300**. If head of household, enter **\$5,100**.  
If married filing jointly, enter **\$6,600**. . . . . a **b.** Number of dependents. (Do **not** include yourself or your spouse.) Enter number ▶  × \$1,000 = . . . . . b **c.** Age 65 or over before 2005: ☐ You ☐ Spouse. Enter number ▶  × \$700 = . . . . . c **d.** Blindness: ☐ You ☐ Spouse. Enter number ▶  × \$2,200 = . . . . . d **e.** Other: 1. Medical/Dental ▶  (from U.S. Sch. A, line 4) 2. Adoption ▶  (see instructions) 1 + 2 = e **f.** Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a. . . . . ▶ 4f **Nonresidents** report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate.**Part-year residents** report in lines 5 through 11 income earned while a resident. Do **not** use lines 13 or 14.If filing both as a **nonresident** and **part-year resident**, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.**5** Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) . . . . . ▶ 5 **6** Taxable pensions and annuities (see instructions) . . . . . ▶ 6 **7** Mass. bank interest: a. ▶  — b. exemption  = 7 Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result  
Not less than "0." ▼ If showing a loss, mark an X in box at left**8** Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) . . . ▶ 8 **9** Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Massachusetts Sch. E) . . . ▶ 9 **10** a. ▶  + b. ▶  . . . . . a + b = 10   
Unemployment Compensation Mass. state lottery winnings**SIGN HERE.** Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature	Date	Print paid preparer's name	Preparer's SSN or PTIN
	/ /		▶ <input type="text"/>
Spouse's signature (if filing jointly)	Date	Paid preparer's phone	Paid preparer's EIN
	/ /	( )	▶ <input type="text"/>
May the Department of Revenue discuss this return with the preparer shown here? (see instructions) ▶ <input type="checkbox"/> Yes		▶ Paid preparer's signature	Date <input type="checkbox"/> Fill in if self-employed
			/ /

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).



SOCIAL SECURITY NUMBER

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- 11** Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 5 (enclose Schedule X). **Not less than "0"** ..... **11**

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- 12** **TOTAL 5.3% INCOME.** Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) ... **12**

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**Note:** Part-year residents, omit lines 13 and 14 and go to line 15. ▲ If showing a loss, mark an X in box at left
- 13** **NONRESIDENT APPORTIONMENT WORKSHEET:** You **cannot** apportion Mass. wages as shown on Form W-2. Do **not** use this worksheet if you know the exact amount of your Mass. source income. Use **only** when income from employment/business is earned both inside and outside Mass. **and** the exact Mass. amount is not known. Basis: ☐ working days ☐ miles ☐ sales ☐ other: \_\_\_\_\_
- a.** Working days (or other basis) outside Massachusetts ..... **13a**

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- b.** Working days (or other basis) inside Massachusetts ..... **13b**

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- c.** Total working days. Add line 13a and line 13b. .... **13c**

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- d.** Nonworking days (holidays, weekends, etc.) ..... **13d**

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- e.** Massachusetts ratio. Divide line 13b by line 13c ..... **13e**

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- f.** Total income being apportioned (you **cannot** apportion Mass. wages as shown on Form W-2) ..... **13f**

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- g.** Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1 **13g**

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- 14** **NONRESIDENT DEDUCTION & EXEMPTION RATIO:** Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17 below; Schedule Y, lines 3, 5 (see instructions), 7 and 8; the exemptions in line 22a; and the EIC in line 43.
- a.** Total 5.3% income (from line 12). **Not less than "0"** ..... **14a**

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- b.** Interest income (smaller of line 7a or line 7b) ..... **14b**

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- c.** Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 12. **Not less than "0."**) ..... **14c**

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- d.** Total income this return. Add lines 14a, b and c. .... **14d**

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- e.** Non-Massachusetts source income. **Not less than "0"** ..... **14e**

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- f.** Total income. Add line 14d and line 14e. See instructions ..... **14f**

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- g.** Deduction and exemption ratio. Divide line 14d by line 14f ..... **14g**

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- 15** Amount paid to Soc. Sec., Medicare, R.R., U.S. or Massachusetts retirement (this amount must be related to Mass. income reported on this return). **Not more than \$2,000 per person.** **a.** You 

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 + **b.** Spouse 

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**a + b = 15**

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- 16** Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions) ..... **16**

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- 17** Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/04, or disabled dependent(s) (**only if single, head of household or married filing joint return and not claiming line 16**). **Not more than two:** **a.**

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 × \$3,600 = \_\_\_\_\_ Nonresidents multiply result by line 14g; part-year residents multiply result by line 2 ..... **17**

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- 18** Rental deduction (rent paid in 2004): **a.**

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 ÷ 2 = \_\_\_\_\_ **Not more than \$3,000 (\$1,500 if married filing separately)** **18**

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Nonresidents, during 2004 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? ☐ Yes ☐ No. If yes, you do **not** qualify for this deduction.
- 19** Other deductions from Schedule Y, line 9 (enclose Schedule Y) ..... **19**

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- 20** **TOTAL DEDUCTIONS.** Add lines 15 through 19 ..... **20**

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- 21** **5.3% INCOME AFTER DEDUCTIONS.** Subtract line 20 from line 12. **Not less than "0"** ..... **21**

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- 22** Exemption amount (from line 4, item f). **a.**

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 Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here **22**

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- 23** **5.3% INCOME AFTER EXEMPTIONS.** Subtract line 22 from line 21. **Not less than "0"** ..... **23**

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If line 21 is less than line 22, see instructions.

BE SURE TO COMPLETE PAGE 3.



FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER
<b>24 INTEREST AND DIVIDEND INCOME</b> (from Schedule B, line 38). <b>Not less than "0"</b> . . . . . ▶ 24			
<b>25 TOTAL TAXABLE 5.3% INCOME.</b> Add line 23 and line 24 . . . . . 25			
<b>26 TAX ON 5.3% INCOME</b> (from tax table). If line 25 is more than \$24,000, multiply by .053. <b>Note:</b> If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Sch. D, line 20 by .0585. See instr.; fill in oval ▶ <input type="radio"/> 26			
<b>27 12% INCOME</b> from Schedule B, line 39. <input type="text"/> × .12 = . . . 27			
<b>28 TAX ON LONG-TERM CAPITAL GAINS</b> (from Schedule D, line 21). <b>Not less than "0."</b> Enclose Schedule D. If filing Schedule D-IS, fill in oval and enclose Schedule D-IS ▶ <input type="radio"/> . . . . . ▶ 28			
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ▶ <input type="radio"/> 29			
<b>29 Credit recapture amount</b> (enclose Sch. H-2; see instructions) <input type="radio"/> (BC) <input type="radio"/> (EOA) <input type="radio"/> (LIH) ▶ 29			
<b>30</b> If you qualify for No Tax Status, fill in oval and enter "0" on line 31 (complete Schedule NTS-L-NR/PY on reverse) ▶ <input type="radio"/> Do not stop. You must complete Form 1-NR/PY.			
<b>31 TOTAL INCOME TAX.</b> Add lines 26 through 29 . . . . . 31			
<b>CREDITS.</b> Lines 32 through 34. <b>Enclose</b> all applicable schedules.			
▶ 32 <input type="text"/> Limited Income Credit (complete Schedule NTS-L-NR/PY on reverse)			▶ 33 <input type="text"/> Credits from Schedule Z, line 1
			▶ 34 <input type="text"/> Credits from Schedule Z, line 2
<b>35 Total credits.</b> Add lines 32 through 34. . . . . 35			
<b>36 INCOME TAX AFTER CREDITS.</b> Subtract line 35 from line 31. <b>Not less than "0"</b> . . . . . 36			
<b>37 Voluntary contributions:</b> Total of items a, b, c and d listed below . . . . . 37			
▶ <input type="text"/> a. Organ Transplant Fund ▶ <input type="text"/> b. Endangered Wildlife Conserv. ▶ <input type="text"/> c. Massachusetts AIDS Fund ▶ <input type="text"/> d. Mass. U.S. Olympic Fund			
<b>38 Use tax due on non-Massachusetts purchases</b> (see instructions). If no use tax due enter "0". . . . . ▶ 38			
<b>39 INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX.</b> Add lines 36 through 38. . . . . 39			
<b>40 Massachusetts income tax withheld</b> (enclose all Mass. Forms W-2, W-2G, 1099-G & 1099-R) . . . ▶ 40			
<b>41 2003 overpayment applied to your 2004 estimated tax</b> (do not enter 2003 refund) . . . . . ▶ 41			
<b>42 2004 Massachusetts estimated tax payments</b> (do not include amount in line 41) . . . . . ▶ 42			
<b>43 Earned Income Credit.</b> Enter amount from U.S. return. a. ▶ <input type="text"/> × .15 = (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ▶ 43			
Enter number of qualifying children ▶ <input type="text"/>			
<b>44 Senior Circuit Breaker Credit</b> (enclose Schedule CB). Part-year residents only . . . . . ▶ 44			
<b>45 Payments made with extension</b> (enclose Form M-4868) . . . . . ▶ 45			
<b>46 TOTAL TAX PAYMENTS.</b> Add lines 40 through 45. . . . . 46			
<b>47 OVERPAYMENT.</b> If line 39 is smaller than line 46, subtract line 39 from line 46. . . . . ▶ 47			
If line 39 is <b>larger</b> than line 46, go to line 50. If line 39 and line 46 are equal, enter "0" in line 49.			
<b>48 Amount of overpayment you want APPLIED to your 2005 ESTIMATED TAX</b> . . . . . ▶ 48			
<b>49 Subtract line 48 from line 47. THIS IS YOUR REFUND.</b> Mail to Mass. DOR, PO Box 7000, Boston, MA 02204 . . . ▶ 49			
<b>Direct Deposit of Refund.</b> See instructions. Type of account (you must select one): ▶ <input type="radio"/> Checking <input type="radio"/> Savings			
▶ <input type="text"/> Routing number (first two digits must be 01-12 or 21-32) ▶ <input type="text"/> Account number			
<b>50 Tax due.</b> If line 39 is larger than line 46, subtract line 46 from line 39. <b>Use Form PV</b> . . . . . ▶ 50			
<b>Pay in full.</b> Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DOR, PO Box 7003, Boston, MA 02204.			
(Add to total in Interest line 50, if applicable.) ▶ <input type="text"/> Penalty ▶ <input type="text"/> M-2210 amt. ▶ <input type="text"/> EX enclose Form M-2210			

# Form PV Massachusetts Income Tax Payment Voucher

## 2003

First name

M.I.

Last name

Social Security number

Spouse's first name

M.I.

Last name

Spouse's Social Security number

Street address

Amount enclosed

\$

City/Town

State

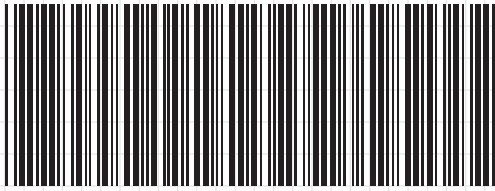
Zip



**Mail to: Massachusetts Department of Revenue, PO Box 7003, Boston MA 02204**

Make check payable to: Commonwealth of Massachusetts. Write your Social Security number(s) on your check or money order.

Be sure to staple check to the front of Form PV and enclose Form PV with your return.



2003 Schedule INC XXXXXXXXXXXX

AREA RESERVED  
FOR 2-D BARCODE

FIRSTNAMEXXXXXX I LASTNAMEXXXXXXXXXXXX SOCIALSECNO

### Form W-2 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE WAGES	D. TAXPAYER SS WITHHELD	E. SPOUSE SS WITHHELD
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTALS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

### Form 1099 Information

A. FEDERAL ID NUMBER	B. STATE TAX WITHHELD	C. STATE INCOME
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XX-XXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTALS	XXXXXXXXXX	XXXXXXXXXX

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
		\$		<div style="font-size: 2em; font-weight: bold;">2004</div>			
		2a Taxable amount					
		\$		Form <b>1099-R</b>		<b>Copy 1 For State, City, or Local Tax Department</b>	
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld			
		\$		\$			
RECIPIENT'S name   Street address (including apt. no.)   City, state, and ZIP code		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$		\$			
		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other		
				\$		%	
		9a Your percentage of total distribution %		9b Total employee contributions			
		\$		\$			
Account number (optional)		10 State tax withheld		11 State/Payer's state no.		12 State distribution	
		\$				\$	
		\$				\$	
		13 Local tax withheld		14 Name of locality		15 Local distribution	
		\$				\$	
		\$				\$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
		\$		<div style="font-size: 2em; font-weight: bold;">2004</div>			
		2a Taxable amount					
		\$		Form <b>1099-R</b>		<b>Copy 1 For State, City, or Local Tax Department</b>	
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld			
		\$		\$			
RECIPIENT'S name   Street address (including apt. no.)   City, state, and ZIP code		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$		\$			
		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other		
				\$		%	
		9a Your percentage of total distribution %		9b Total employee contributions			
		\$		\$			
Account number (optional)		10 State tax withheld		11 State/Payer's state no.		12 State distribution	
		\$				\$	
		\$				\$	
		13 Local tax withheld		14 Name of locality		15 Local distribution	
		\$				\$	
		\$				\$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
		\$		<div style="font-size: 2em; font-weight: bold;">2004</div>			
		2a Taxable amount					
		\$		Form <b>1099-R</b>		<b>Copy 1 For State, City, or Local Tax Department</b>	
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld			
		\$		\$			
RECIPIENT'S name   Street address (including apt. no.)   City, state, and ZIP code		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$		\$			
		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other		
				\$		%	
		9a Your percentage of total distribution %		9b Total employee contributions			
		\$		\$			
Account number (optional)		10 State tax withheld		11 State/Payer's state no.		12 State distribution	
		\$				\$	
		\$				\$	
		13 Local tax withheld		14 Name of locality		15 Local distribution	
		\$				\$	
		\$				\$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service



☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
		\$		<div style="font-size: 2em; font-weight: bold;">2004</div>			
		2a Taxable amount					
		\$		Form <b>1099-R</b>		<b>Copy 1</b> <b>For</b> <b>State, City,</b> <b>or Local</b> <b>Tax Department</b>	
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>			
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld			
		\$		\$			
RECIPIENT'S name   Street address (including apt. no.)   City, state, and ZIP code		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities			
		\$		\$			
		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other		
				\$		%	
		9a Your percentage of total distribution %		9b Total employee contributions			
		\$		\$			
Account number (optional)		10 State tax withheld		11 State/Payer's state no.		12 State distribution	
		\$				\$	
		\$				\$	
		13 Local tax withheld		14 Name of locality		15 Local distribution	
		\$				\$	
		\$				\$	


Form **1099-R**

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120  <b>2004</b>  Form <b>1099-G</b>
	\$	
	2 State or local income tax refunds, credits, or offsets	
	\$	

**Certain  
Government  
Payments**

PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld \$
RECIPIENT'S name   Street address (including apt. no.)  City, state, and ZIP code  Account number (optional)		5 	6 Taxable grants \$
		7 Agriculture payments \$	8 Box 2 is trade or business income <input type="checkbox"/>

**Copy B**  
**For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service











☐ CORRECTED (if checked)

OMB No. 1545-0238

2004

**Form W-2G**

**Certain  
Gambling  
Winnings**

PAYER'S name, address, ZIP code, Federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld
	3 Type of wager	4 Date won : : : :
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
Signature ►		Date ►

**Copy 2**  
**Attach this copy**  
**to your state**  
**income tax return,**  
**if required.**

Form **W-2G**

Department of the Treasury - Internal Revenue Service



**Schedule NTS-L-NR/PY** No Tax Status and Limited Income Credit Enter all losses as "0"

**Enter all losses as "0"**

# 2004

<b>1</b>	Total 5.3% income (from Form 1-NR/PY, line 12) .....	1	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>2</b>	Adjustments to income (enter the total of Schedule Y, lines 1 through 5) .....	2	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>3</b>	Adjusted 5.3% income. Subtract line 2 from line 1. Do not enter less than "0" .....	3	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>4</b>	Interest exemption used (from Form 1-NR/PY, enter the smaller of line 7a or line 7b) .....	4	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>5</b>	Adjusted gross interest, dividends and certain capital gains (from Schedule B, line 35). If there is no entry in Schedule B, line 35, or if not filing Schedule B, enter the amount from Form 1-NR/PY, line 24. Not less than "0" .....	5	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>6</b>	Long-term capital gain income. From Schedule D, line 18. Not less than "0" .....	6	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>7</b>	<b>Nonresidents</b> , enter the amount from Form 1-NR/PY, line 14e. <b>Part-year residents</b> , enter income earned while a nonresident .....	7	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>8</b>	Massachusetts Adjusted Gross Income (AGI). Add lines 3 through 7 .....	8	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<p>If you paid tuition to a two- or four-year college for yourself or a dependent, you may be entitled to a deduction equal to the amount by which the tuition payments, less any scholarships, grants or financial aid received, exceed 25% of line 8. See Schedule Y, line 7 worksheet in instructions.</p> <p>If you are single and the total in line 8 is \$8,000 or less, you qualify for No Tax Status. Fill in the oval in line 30, enter "0" in line 31 and continue completing Form 1-NR/PY. If you are single but do not qualify for No Tax Status and your total in line 8 is \$14,000 or less, go to line 11 to see if you qualify for the Limited Income Credit.</p>			
<b>9</b>	If married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$14,200 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,000 and add \$12,700 to that amount. If line 8 is less than or equal to line 9, you qualify for No Tax Status. See the instructions for Form 1-NR/PY, line 30. ....	9	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>10</b>	If you do not qualify for No Tax Status and you are married and filing a joint return, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$24,850 to that amount. If head of household, multiply the number of dependents (from Form 1-NR/PY, line 4b) by \$1,750 and add \$22,225 to that amount. Enter the result here. If line 8 is less than or equal to line 10, you may qualify for the Limited Income Credit. Go to line 11. ....	10	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>11</b>	No Tax Status threshold. Enter \$8,000 if single. If married filing a joint return or head of household, enter the amount from line 9. ....	11	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>12</b>	Income for Limited Income Credit. Subtract line 11 from line 8 .....	12	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>13</b>	Tax before adjustments (from Form 1-NR/PY, line 31) .....	13	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>14</b>	Tax for Limited Income Credit. Multiply line 12 by 10% (.10) .....	14	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>
<b>15</b>	Limited Income Credit. If line 13 is smaller than line 14, you are not eligible for this credit. If line 13 is larger than line 14, subtract line 14 from line 13 and enter the result here and in line 32 of Form 1-NR/PY. ....	15	<div style="border: 1px solid black; width: 100px; height: 25px;"></div>

## Schedule F Credit for Income Taxes Paid to Other Jurisdictions For part-year residents only

**For part-year residents only**

If you have income other than from Form 1-NR/PY, line 12 taxed by other jurisdictions, see instructions.		
<b>1</b>	Total 5.3% income included in Form 1-NR/PY, line 12 taxed by other jurisdictions . . . . .	1
<b>2</b>	Total gross 5.3% income (from Form 1-NR/PY, add line 12 and the <b>smaller</b> of line 7a or line 7b) . . . . .	2
<b>3</b>	Percentage of total taxed by other jurisdictions. Divide line 1 by line 2 . . . . .	3
<b>4</b>	Mass. tax on 5.3% income. Multiply Form 1-NR/PY, line 23 by .053, less any amount in line 32. <b>Note:</b> If choosing the optional 5.85% tax rate, multiply by .0585 . . . . .	4
<b>5</b>	Percentage of Massachusetts tax. Multiply line 3 by line 4 . . . . .	5
<b>6</b>	Income tax paid on such income to other jurisdictions. See instructions . . . . .	6
<b>7</b>	<b>ALLOWABLE CREDIT.</b> Enter the <b>smaller</b> of line 5 or line 6 here and fill appropriate oval on Schedule Z . . .	7



Ovals must be filled in completely. Example: If any line shows a loss, mark an X in box at left of the line.

## Schedule C Massachusetts Profit or Loss from Business

2004

FIRST NAME <div></div>	M.I. <div></div>	LAST NAME <div></div>	SOCIAL SECURITY NUMBER OF PROPRIETOR <div></div>
BUSINESS NAME <div></div>			EMPLOYER IDENTIFICATION NUMBER (if any) <div></div>
MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE <div></div>			PRINCIPAL BUSINESS CODE (from U.S. Schedule C) <div></div>
ADDRESS <div></div>			NUMBER OF EMPLOYEES <div></div>
CITY/TOWN/POST OFFICE <div></div>			Accounting Method: <input type="radio"/> Cash <input type="radio"/> Accrual <input type="radio"/> Other (specify) _____

Did you materially participate in the operation of this business during 2004? (If "no," see line 33 instructions) ☐ Yes ☐ No

Did you claim the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2004? ☐ Yes ☐ No

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter such amount in line 32 and in Schedule B, line 3.

**Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, fill in here. ☐

<b>1</b>	a. Gross receipts or sales	<div></div>	<b>1</b>	<div></div>
	b. Returns and allowances	<div></div>	a - b = 1	<div></div>
<b>2</b>	Cost of goods sold and/or operations (Schedule C-1, line 8)		<b>2</b>	<div></div>
<b>3</b>	Gross profit. Subtract line 2 from line 1		<b>3</b>	<div></div>
<b>4</b>	Other income. Do not include interest income (other than from Mass. banks) and dividends		<b>4</b>	<div></div>
<b>5</b>	Total income. Add line 3 and line 4		<b>5</b>	<div></div>
<b>6</b>	Advertising		<b>6</b>	<div></div>
<b>7</b>	Bad debts from sales or services		<b>7</b>	<div></div>
<b>8</b>	Car and truck expenses		<b>8</b>	<div></div>
<b>9</b>	Commissions and fees		<b>9</b>	<div></div>
<b>10</b>	Depletion		<b>10</b>	<div></div>
<b>11</b>	Depreciation and Section 179 deduction		<b>11</b>	<div></div>
<b>12</b>	Employee benefit programs (other than in line 17)		<b>12</b>	<div></div>
<b>13</b>	Insurance (other than health)		<b>13</b>	<div></div>
<b>14</b>	Interest:			
	a. mortgage interest paid to financial institutions	<div></div>		
	b. other interest	<div></div>	a + b = 14	<div></div>
<b>15</b>	Legal and professional services		<b>15</b>	<div></div>
<b>16</b>	Office expense		<b>16</b>	<div></div>
<b>17</b>	Pension and profit-sharing plans		<b>17</b>	<div></div>
<b>18</b>	Rent or lease: a. vehicles, machinery and equipment	<div></div>		
	b. other business property	<div></div>	a + b = 18	<div></div>

SOURCE SECURITY NUMBER

19	Repairs and maintenance .....	19
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
20	Supplies (not included on Schedule C-1) .....	20
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
21	Taxes and licenses .....	21
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
22	Travel .....	22
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
23	a. Total meals and entertainment .....	23
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
	b. Enter 50% of 23a subject to limitations. ....	a – b = 23
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
24	Utilities .....	24
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
25	Wages (before U.S. jobs credit) .....	25
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
26	Other expenses .....	26
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
27	Total expenses. Add lines 6 through 26. ....	27
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
28	Tentative profit or loss. Subtract line 27 from line 5 .....	28
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
29	Expenses for business use of your home .....	29
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
30	Abandoned Building Renovation Deduction.....	30
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
31	Net profit or loss. Subtract total of line 29 & line 30 from line 28. If a profit, enter here and on Form 1, line 6 or Form 1-NR/PY, line 8. If a loss, complete line 33 .....	31
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
32	Is interest (other than from Mass. banks) or dividend income reported on U.S. Sch. C, lines 1 and/or 6 or Sch. C-EZ, line 1?    Yes   No. If "yes," enter amount here and in Mass. Sch. B, line 3 .....	32
		<div style="border-bottom: 1px solid black; height: 1em;"></div>
33	If you have a loss, you must fill in the oval that describes your investment in this activity. If you filled in 33a, enter the loss on Form 1, line 6 or Form 1-NR/PY, line 8. If you filled in 33b, see instructions.	
	<input type="radio"/> 33a. All investment at risk. <input type="radio"/> 33b. Some investment is not at risk.	

DRAFT AS OF AUGUST 19, 2004  
(SUBJECT TO CHANGE)

## Schedule C-1 Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory: ☐ Cost ☐ Lower of cost or market ☐ Other (enclose explanation)

Was there any change in determining quantities, costs or valuations between opening and closing inventory? If yes, enclose explanation: ☐ Yes ☒ No

<b>1</b>	Inventory at beginning of year (if different from last year's closing inventory, enclose explanation) . . . . .	1	<input type="text"/>
<b>2</b>	a. Purchases . . . . .		<input type="text"/>
	b. Items withdrawn for personal use . . . . .		<input type="text"/>
		a - b = 2	<input type="text"/>
<b>3</b>	Cost of labor (do not include salary paid to yourself) . . . . .	3	<input type="text"/>
<b>4</b>	Materials and supplies . . . . .	4	<input type="text"/>
<b>5</b>	Other costs (enclose statement) . . . . .	5	<input type="text"/>
<b>6</b>	Add lines 1 through 5 . . . . .	6	<input type="text"/>
<b>7</b>	Inventory at end of year . . . . .	7	<input type="text"/>
<b>8</b>	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2. . . . .	8	<input type="text"/>



Failure to **enclose** these schedules will delay the processing of your return.

FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER

**Note:** If reporting other income on Form 1, line 9 or Form 1-NR/PY, line 11 and/or claiming other deductions on Form 1, line 15, or Form 1-NR/PY, line 19 and/or claiming other credits on Form 1, line 29 or Form 1-NR/PY, lines 33 or 34 you must complete and enclose the following schedule(s) with your return.

## Schedule X Other Income

Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

2004

- 1 Alimony received (from U.S. return) (full- and part-year residents only; see instructions) . . . . . ▶ 1
- 2 Taxable IRA/Keogh and Roth IRA conversion distributions (from worksheet in instructions) . . . . . ▶ 2
- 3 **Other gambling winnings. Not less than "0."** Gambling losses are not deductible under Mass. law. . . ▶ 3  
(sources other than Massachusetts state lottery; report Massachusetts state lottery winnings on Form 1, line 8b or Form 1-NR/PY, line 10b)
- 4 Fees and other 5.3% income. **Not less than "0"** . . . . . ▶ 4
- 5 Total other 5.3% income. Add lines 1 through 4. **Not less than "0."** Enter here and on Form 1, line 9 or Form 1-NR/PY, line 11. . . . . ▶ 5

## Schedule Y Other Deductions

Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

- 1 Allowable employee business expenses (from worksheet in instructions). (Non-residents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) . . . . . ▶ 1
- 2 Penalty on early savings withdrawal (from U.S. return). (Nonresidents and part-year residents, this deduction must be related to income reported on Form 1-NR/PY) . . . . . ▶ 2
- 3 Alimony paid (from U.S. return). Part-year residents, enter the amount paid while a Massachusetts resident; nonresidents, multiply alimony paid by line 14g of Form 1-NR/PY . . . . . ▶ 3
- 4 Amounts excludable under MGL Ch. 41, sec. 111F or U.S. tax treaty included in Form 1, line 3 or Form 1-NR/PY, line 5. Fill in applicable oval below . . . . . ▶ 4  
☐ Income received by a firefighter or police officer incapacitated in the line of duty, per MGL Ch. 41, sec. 111F  
☐ Income exempt under U.S. tax treaty
- 5 **See instructions.** ☐ Student loan interest deduction (only if not claiming the same expenses in line 8)  
☐ Medical savings account deduction ☐ Moving expenses  
☐ Self-employed health insurance deduction (see instructions)  
☐ Certain qualified deductions from U.S. Form 1040 (see instructions) . . . . . Total ▶ 5
- 6 Deductible amount of qualified contributory pension income from another state or political subdivision included in Form 1, line 4 or Form 1-NR/PY, line 6 (see instructions) . . . . . ▶ 6
- 7 College Tuition Deduction (from worksheet in instructions) . . . . . ▶ 7
- 8 Undergraduate student loan interest deduction (only if not claiming the same expenses in line 5; see instructions) . . . . . ▶ 8
- 9 Commuter deduction (from worksheet in instructions) . . . . . ▶ 9
- 10 Total other deductions. Add lines 1–9. Enter here and on Form 1, line 15 or Form 1-NR/PY, line 19 . . ▶ 10

## Schedule Z Other Credits

Enclose with Form 1 or Form 1-NR/PY. Do not cut or separate these schedules.

### Part 1. Credits

- 1 ☐ Lead Paint ☐ Economic Opportunity Area ☐ Full Employment Credit  
☐ Septic Credit ☐ Brownfields ☐ Low-Income Housing Credit

Nonresidents and part-year residents, enter line 1 total on Form 1-NR/PY, line 33. Part-year residents, also complete line 2, if applicable. Full-year residents, complete lines 1 through 3. . . . . Total ▶ 1

### Part 2. Credits for Residents and Part-Year Residents Only

- 2 ☐ Income tax paid to another state or jurisdiction. (Residents, complete worksheet in instructions; part-year residents, complete and enclose Schedule F.)

Enter two-letter state or jurisdictional postal code (see instructions) ▶  ▶  ▶

☐ Energy

Part-year residents, enter line 2 total on Form 1-NR/PY, line 34.

Full-year residents, complete line 3. . . . . Total ▶ 2

- 3 Total credits. Full-year residents only, add lines 1 and 2. Enter the result here and on Form 1, line 29 ▶ 3

[illegible]